

**PLAQUEMINES PARISH SHERIFF**  
**Pointe-A-La-Hache, Louisiana**

**Financial Report**

**Year Ended June 30, 2012**

## TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
 FUND FINANCIAL STATEMENTS (FFS)	
Fund description - major funds	
Balance sheet - governmental funds	9
Reconciliation of the governmental funds balance sheet to the statement of net assets	10
Statement of revenues, expenditures, and changes in fund balances - governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	12
Fund descriptions - nonmajor funds	
Statement of fiduciary assets and liabilities - agency funds	14
 Notes to basic financial statements	 15-38
 REQUIRED SUPPLEMENTARY INFORMATION	
General Fund:	
Budgetary comparison schedule	40
Budgetary comparison schedule - revenues	41
Budgetary comparison schedule - expenditures	42-43
Schedule of funding progress	44
 OTHER SUPPLEMENTARY INFORMATION	
 Affidavit	 46

## TABLE OF CONTENTS

	<u>Page</u>
INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	48-49
Independent Auditors' Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and On Internal Control Over Compliance in Accordance with OMB Circular A-133	50-51
Notes to schedule of expenditures of federal awards	52
Schedule of Expenditures of Federal Awards	53
Schedule of findings, questioned costs, and management's corrective action plan	54-56
Summary schedule of prior audit findings	57-58

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Wanda F. Arcement, CPA, CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Tynes E. Mixon, Jr., CPA 2011

\* A Professional Accounting Corporation

P.O. Box 250  
Breaux Bridge, LA 70517

Phone (337) 332-4020  
Fax (337) 332-2867

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8661

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

## INDEPENDENT AUDITORS' REPORT

The Honorable Lonnie J. Greco, Sr.  
Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 2012, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Plaquemines Parish Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate remaining fund information of the Plaquemines Parish Sheriff, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2012, on our consideration of the Plaquemines Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedule of funding progress on pages 40 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial

statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Plaquemines Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plaquemines Parish Sheriff's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The accompanying affidavit is presented as mandated by the Louisiana Legislative Auditor, and is not a required part of the financial statements. The affidavit has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
December 14, 2012

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Statement of Net Assets  
June 30, 2012

ASSETS

Current assets:	
Cash and interest-bearing deposits	\$ 959,045
Investments	2,776,998
Due from other governmental units and others	6,237,652
Deferred charges	311,210
Prepaid items	<u>155,378</u>
Total current assets	<u>10,440,283</u>
Noncurrent assets:	
Restricted assets -	
Cash and interest-bearing deposits	17,247,817
Investments	1,460,067
Capital assets:	
Construction in progress	49,550,307
Other capital assets, net of depreciation	<u>4,504,945</u>
Total noncurrent assets	<u>72,763,136</u>
Total assets	<u>83,203,419</u>

LIABILITIES

Current liabilities:	
Accounts and other payables	1,628,939
Accrued interest payable	615,195
Contracts payable	6,445,503
Retainage payable	1,968,147
Claims payable	508,343
Deferred revenue	2,609,205
Bonds payable	385,000
Community disaster loan	694,171
OPEB obligation	<u>562,640</u>
Total current liabilities	<u>15,417,143</u>
Noncurrent liabilities:	
Community disaster loan	2,196,577
OPEB obligation	8,585,894
Bonds payable	<u>11,955,599</u>
Total noncurrent liabilities	<u>22,738,070</u>
Total liabilities	<u>38,155,213</u>

NET ASSETS

Invested in capital assets, net of related debt	54,055,252
Restricted	-
Unrestricted	<u>(9,007,046)</u>
Total net assets	<u>\$45,048,206</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Statement of Activities  
For the Year Ended June 30, 2012

Expenses:

Public safety:

Personal services and related benefits	\$15,317,017
Operating services	3,227,944
Operations and maintenance	6,124,106
Travel	3,957
Interest expense	<u>1,142,993</u>
Total expenses	<u>25,816,017</u>

Program revenues:

Fines, forfeitures, and other fees	1,745,918
Federal grants	<u>39,414,040</u>
Total program revenues	<u>41,159,958</u>

Net program revenue	<u>15,343,941</u>
---------------------	-------------------

General revenues:

Property taxes, levied for general purposes	14,493,658
State sources	1,498,463
Interest and investment earnings	20,822
Loss on sale of assets	(114,745)
Miscellaneous	<u>2,606,690</u>
Total general revenues	<u>18,504,888</u>

Change in net assets	33,848,829
----------------------	------------

Beginning net assets	<u>11,199,377</u>
----------------------	-------------------

Ending net assets	<u>\$45,048,206</u>
-------------------	---------------------

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTION - MAJOR FUNDS**

### **MAJOR FUNDS**

#### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

#### **Capital Projects Fund - Katrina Projects**

The Capital Projects Fund - Katrina Projects is used to account for the construction of a new permanent jail facility as well as other smaller construction projects.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Balance Sheet  
Governmental Funds  
June 30, 2012

	<u>General</u>	<u>Capital Projects Fund - Katrina Projects</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 11,699,245	\$ 6,507,617	\$18,206,862
Investments	4,237,065	-	4,237,065
Receivables:			
Due from other governmental units and others	1,400,109	3,958,070	5,358,179
Due from other funds	1,152	-	1,152
Prepaid items	155,378	-	155,378
Total assets	<u>\$ 17,492,949</u>	<u>\$ 10,465,687</u>	<u>\$27,958,636</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 617,444	\$ 760,682	\$ 1,378,126
Contracts payable	-	6,445,503	6,445,503
Retainage payable	-	1,968,147	1,968,147
Claims payable	508,343	-	508,343
Deferred revenue	1,602,187	1,290,203	2,892,390
Due to other funds	-	1,152	1,152
Due to others	162,025	-	162,025
Due to employees	88,788	-	88,788
Total liabilities	<u>2,978,787</u>	<u>10,465,687</u>	<u>13,444,474</u>
Fund balance -			
Nonspendable	155,378	-	155,378
Restricted	10,489,387	-	10,489,387
Committed	-	-	-
Assigned	-	-	-
Unassigned	3,869,397	-	3,869,397
Total fund balance	<u>14,514,162</u>	<u>-</u>	<u>14,514,162</u>
Total liabilities and fund balance	<u>\$ 17,492,949</u>	<u>\$ 10,465,687</u>	<u>\$27,958,636</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2012

Total fund balance for governmental funds at June 30, 2012	\$14,514,162
--	--------------

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Construction in progress	\$ 49,550,307	
Buildings and improvements, net of \$357,755 accumulated depreciation	1,142,980	
Equipment and vehicles, net of \$7,706,340 accumulated depreciation	<u>3,361,965</u>	54,055,252

General long-term debt of governmental activities is not payable from current resources and, therefore, not reported in the funds. This debt is:

Bond payable	(12,215,000)	
Community disaster loan	(2,890,748)	
Net OPEB obligation payable	(9,148,534)	
Bond premium, net of \$19,830 accumulated amortization	(125,600)	
Deferred charges, net of \$49,137 accumulated amortization	311,210	
Accrued interest payable	<u>(615,195)</u>	(24,683,867)

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Federal grant (FEMA funds)		<u>1,162,659</u>
----------------------------	--	------------------

Total net assets of governmental activities at June 30, 2012	<u>\$45,048,206</u>
--	---------------------

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended June 30, 2012

	<u>General</u>	<u>Capital Projects Fund - Katrina Projects</u>	<u>Total</u>
Revenues:			
Taxes	\$ 14,493,658	\$ -	\$14,493,658
Intergovernmental	1,997,019	39,242,637	41,239,656
Fees, charges, and commissions for services	1,745,918	-	1,745,918
Interest income	20,822	-	20,822
Miscellaneous	<u>2,606,430</u>	<u>-</u>	<u>2,606,430</u>
Total revenues	<u>20,863,847</u>	<u>39,242,637</u>	<u>60,106,484</u>
Expenditures:			
Current -			
Public safety	12,759,274	-	12,759,274
Operating services	3,227,944	-	3,227,944
Operations and maintenance	4,173,101	512,348	4,685,449
Travel	3,957	-	3,957
Debt service - principal	1,472,523	-	1,472,523
Debt service - interest	1,160,993	-	1,160,993
Capital outlay	<u>483,332</u>	<u>38,615,617</u>	<u>39,098,949</u>
Total expenditures	<u>23,281,124</u>	<u>39,127,965</u>	<u>62,409,089</u>
Excess (deficiency) of revenues over expenditures	<u>(2,417,277)</u>	<u>114,672</u>	<u>(2,302,605)</u>
Other financing sources (use):			
Transfers in	114,672	-	114,672
Transfers out	<u>-</u>	<u>(114,672)</u>	<u>(114,672)</u>
Total other financing sources (uses)	<u>114,672</u>	<u>(114,672)</u>	<u>-</u>
Net change in fund balance	(2,302,605)	-	(2,302,605)
Fund balance, beginning	<u>16,816,767</u>	<u>-</u>	<u>16,816,767</u>
Fund balance, ending	<u>\$ 14,514,162</u>	<u>\$ -</u>	<u>\$14,514,162</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2012

Total net change in fund balance at June 30, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$(2,302,605)
---	---------------

The change in net assets reported for governmental activities in the  
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 39,098,949	
Depreciation expense for the year ended June 30, 2012	<u>(1,408,013)</u>	37,690,936

The statement of net assets presents capital assets under a different capitalization policy than capital outlays presented in the statement of revenues, expenditures, and changes in fund balance.	(20,615)
---	----------

Because governmental funds do not record fixed assets and accumulated depreciation, any assets disposed of with no selling price do not affect the statement of revenues, expenditures, and changes in fund balance. However, in the statement of activities, a gain or loss is shown on assets that are not fully depreciated.	(114,745)
---	-----------

Current year OPEB accrual	(2,557,743)
---------------------------	-------------

Governmental funds record all debt activity in the Statement of Revenues,  
Expenditures and Changes in Fund Balance whereas some of the debt  
activity (ex: principal payments) is recorded in the Statement of Net Assets.

Principal debt payments for the year ended June 30, 2012	\$ 1,472,523	
Accrued interest payable	18,000	
Amortization of bond premium	6,610	
Amortization of deferred charges	<u>(16,379)</u>	1,480,754

Revenues recognized in the Statement of Revenues, Expenditures, and Changes  
in Fund Balance in fiscal year ended June 30, 2012 that were recognized in  
fiscal year ended June 30, 2011 in the Statement of Activities:

Federal grant (FEMA funds)	<u>(327,153)</u>
----------------------------	------------------

Total changes in net assets at June 30, 2012 per Statement of Activities	<u>\$33,848,829</u>
--	---------------------

The accompanying notes are an integral part of the basic financial statements.

## **FUND DESCRIPTIONS - NONMAJOR FUNDS**

### **FIDUCIARY FUNDS - AGENCY FUNDS**

All of these funds are reflected in the totals of the agency funds presented in the statement of fiduciary assets and liabilities.

#### **Civil Fund**

The Civil Fund was established to account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

#### **Tax Collector Fund**

The Tax Collector Fund was established per Article V, Section 27 of the Louisiana Constitution of 1974, which provides that the sheriff will serve as the collector of state and parish taxes and fees. The Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

#### **Installment Fines Fund**

The Installment Fines Fund is used to account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

#### **Bonds and Fines Fund**

The Bonds and Fines Fund is used to account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

#### **Prison Inmate Fund**

The Prison Inmate Fund is used to account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Statement of Fiduciary Assets and Liabilities - Agency Funds  
June 30, 2012

ASSETS	
Cash and cash equivalents	<u>\$ 17,934,928</u>
LIABILITIES	
Held for others pending court action	\$ 501,609
Held for inmates	28,822
Held for taxing bodies	<u>17,404,497</u>
Total liabilities	<u>\$ 17,934,928</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Plaquemines Parish Sheriff (Sheriff) have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed below.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The Sheriff has no business-type activities.

The statement of activities presents a comparison between program revenues of the Sheriff and the cost of the function. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Sheriff are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Sheriff are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Sheriff which are considered to be major funds are described below:

Governmental Funds –

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Capital Projects Fund – Katrina Projects –

This capital projects fund is used to account for the construction of a new permanent jail facility as well as other smaller construction projects.

The following funds are nonmajor funds:

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*The individual agency funds used by the Sheriff for the year ended June 30, 2012 are as follows:*

Civil Fund - To account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Installment Fines Fund - To account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

Bonds and Fines Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prison Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

In the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized as soon as they are both "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days, excluding the FEMA grant program. For the FEMA grant program, the government uses 12 months as the availability period. All other grant revenues are recognized in the same period as the underlying expenditures. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity

Cash, interest-bearing deposits, and investments

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Sheriff.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

Capital Assets

The accounting treatment for buildings, improvements and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Interest costs are not capitalized as they relate to fixed assets. The Sheriff's threshold for capitalization is \$1,000.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	40 years
Equipment and vehicles	3-10 years

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-term debt

All long-term debt to be repaid from governmental funds is reported as liabilities in the government-wide statements. The long-term debt consists of revenue bonds payable, community disaster loan and OPEB obligation payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt is reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

Employees of the Sheriff's office earn from 10 to 25 days of vacation leave each year, depending on their length of service and earn 5 days of sick leave. Both vacation and sick leave must be taken in the year it is earned. At June 30, 2012, the Sheriff has no leave benefits required to be accrued and reported.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Sheriff.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under that Sheriff's adopted policy, only the Sheriff may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts.

As of June 30, 2012, fund balances are composed of the following:

	General Fund	Capital Projects Fund - Katrina Projects	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 155,378	-	\$ 155,378
Restricted:			
Bond proceeds	10,489,387	-	10,489,387
Committed:	-	-	-
Assigned:	-	-	-
Unassigned:	3,869,397	-	3,869,397
Total fund balances	<u>\$ 14,514,162</u>	<u>-</u>	<u>\$ 14,514,162</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in its commitment or assignment actions.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

F. Cash, Interest-Bearing Deposits and Investments

Cash, interest-bearing deposits and investments include amounts in demand deposits, time deposits, and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP), which are stated at cost. An investment in the amount of \$4,237,065 at June 30, 2012 is deposited in LAMP, a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized into the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2012, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$36,141,790 of which \$17,934,928 is attributable to nonmajor fiduciary funds, which are not presented in the statement of net assets.

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. The Sheriff's policy, by state law, is that all deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2012, are secured as follows:

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$ 37,394,417</u>
Insured	\$ 511,998
Uninsured and collateral held by pledging bank not in Sheriff's name	<u>36,882,419</u>
Total	<u>\$ 37,394,417</u>

(3) Investment

The Sheriff had only one investment on which GASB Statement No. 31 applied. This investment was an investment in LAMP. GASB Statement No. 31 requires that investments that fall within the definitions of said statement be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares.

At June 30, 2012, the Sheriff's investment, at cost, is \$4,237,065. The amortized cost of this investment at June 30, 2012 was also \$4,237,065.

(4) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the taxing bodies in October and are actually billed to the taxpayers by the Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Plaquemines Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2012, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 16.45 mills on property with assessed valuations totaling \$940,328,297.

Total law enforcement taxes levied during 2012 were \$15,468,397. Taxes receivable in the General Fund at June 30, 2012 was \$16,031 and is presented as cash on the statement of net assets because the funds were in the hands of the tax collector at June 30, 2012.

The Sheriff received ad valorem taxes that were paid under protest. It is possible that these taxes (or a portion thereof) will have to be returned to the taxpayer. The amount received of \$305,563 is reflected as a restricted asset. The estimated amount that may have to be refunded is \$76,390 and is reflected as deferred revenue on the balance sheet at June 30, 2012.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Due From Other Governmental Units and Others

Amounts due from other governmental units at June 30, 2012 consist of the following:

Federal grants	\$ 5,673,989
State grants	38,570
Maintenance of prisoners - parish and state	49,460
Video poker	52,477
BP oil spill reimbursement	240,538
Other	<u>182,618</u>
	<u>\$ 6,237,652</u>

(6) Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	<u>Balance 07/01/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06/30/12</u>
Governmental activities:				
Assets not being depreciated:				
Construction in progress	\$ 11,508,839	\$38,615,788	\$ (574,320)	\$ 49,550,307
Assets being depreciated:				
Buildings and improvements	1,500,735	-	-	1,500,735
Equipment and vehicles	<u>10,635,635</u>	<u>1,036,606</u>	<u>(603,936)</u>	<u>11,068,305</u>
Totals	<u>23,645,209</u>	<u>39,652,394</u>	<u>(1,178,256)</u>	<u>62,119,347</u>
Less accumulated depreciation:				
Buildings and improvements	(286,806)	(70,949)	-	(357,755)
Equipment and vehicles	<u>(6,858,727)</u>	<u>(1,337,064)</u>	<u>489,451</u>	<u>(7,706,340)</u>
Total accumulated depreciation	<u>(7,145,533)</u>	<u>(1,408,013)</u>	<u>489,451</u>	<u>(8,064,095)</u>
Governmental activities, capital assets, net	<u>\$ 16,499,676</u>	<u>\$38,244,381</u>	<u>\$ (688,805)</u>	<u>\$ 54,055,252</u>

Depreciation expense was charged to governmental activities as operations and maintenance in the amount of \$1,408,013.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Accounts and Other Payables

The accounts and other payables consisted of the following at June 30, 2012:

Accounts	\$1,378,126
Due to employees	88,788
Due to others	<u>162,025</u>
Totals	<u>\$1,628,939</u>

(8) Long-Term Debt

The following is a summary of long-term debt transactions of the Sheriff for the year ended June 30, 2012:

Long-term debt, June 30, 2011	\$ 16,710,480
Debt assumed	-
Debt retired	<u>(1,479,133)</u>
Long-term debt, June 30, 2012	<u>\$ 15,231,347</u>

The General Fund has historically paid this debt.

\$3,163,271 Community Disaster Loan due at maturity of December, 2015; interest rate of 2.69 percent	\$ 2,890,748
--	--------------

\$12,215,000 Series 2009 Limited Tax Bonds due in annual installments of \$385,000 to \$935,000; interest rates of 4.00 percent to 5.30 percent; full maturity at September, 2031, net of unamortized premium	<u>12,340,599</u>
---	-------------------

Total long-term debt	15,231,347
----------------------	------------

Less: Current portion	<u>(1,079,171)</u>
-----------------------	--------------------

Net long-term portion	<u>\$ 14,152,176</u>
-----------------------	----------------------

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

The annual requirements to amortize all debt outstanding as of June 30, 2012 are as follows:

Year Ending June 30,	Principal	Interest	Total
2013	\$ 1,079,171	\$ 672,696	\$ 1,751,867
2014	1,112,844	638,323	1,751,167
2015	1,147,019	602,847	1,749,866
2016	1,181,713	565,181	1,746,894
2017	450,000	525,160	975,160
2018-2022	2,590,000	2,274,750	4,864,750
2023-2027	3,305,000	1,541,256	4,846,256
2028-2032	4,240,000	576,196	4,816,196
	15,105,747	7,396,409	22,502,156
Add: Unamortized premium	125,600	-	125,600
	<u>\$15,231,347</u>	<u>\$ 7,396,409</u>	<u>\$ 22,627,756</u>

(9) Pension Plan

Plan Description: The Plaquemines Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, LA 71220.

Funding Policy: Plan members are required to contribute 10% of their annual covered salary and the Plaquemines Parish Sheriff is required to contribute at an actuarially determined rate. The rate was 12.5% of annual covered payroll. The contribution requirements of plan members and the Plaquemines Parish Sheriff are estimated and may be amended by the Sheriff's Pension and Relief Fund. The Plaquemines Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2012, 2011, and 2010 were \$2,202,924, \$2,796,731, and \$2,055,781, respectively.

(10) Risk Management

The Sheriff is exposed to risks of loss in the areas of health care, general and auto liability, property hazards, and workers' compensation. Health care risk, auto and professional liability, and workers' compensation risk are handled by self-insurance plans, which are explained in the following paragraphs. Property hazards are handled by purchasing commercial insurance. There have been no significant reductions in this insurance coverage during the current fiscal year, nor have settlements exceeded coverage for the past three years.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

A. Health Care Liability

The Sheriff established a limited risk management program for group hospitalization insurance. The Sheriff hired Gulf South Risk Services, Inc. as administrator for this program. This plan provides employee health benefits up to a maximum of \$3,000,000 per employee in a lifetime. The Sheriff purchases commercial insurance for individual claims in excess of \$100,000.

The General Fund of the Sheriff recognizes the assets, liabilities, revenues and expenditures of the group hospitalization insurance plan. The claims liability of \$363,618 reported in the fund at June 30, 2012, is based on the loss that is probable to have existed at the date of the financial statements and the amount of the loss that can be reasonably reduced by estimated insurance reimbursements. The Sheriff currently does not discount its claims liabilities.

B. Auto Liability and Professional Liability

The Sheriff established a self-insurance plan to account for and finance its uninsured risk of loss, which is administered by Gallagher Basset Services. Under this plan, the Sheriff has a claims made policy with Coregis Insurance Company. The Sheriff is liable for claims up to \$100,000 per covered employee or dependent. There is no aggregate maximum for policy year ended September 2012.

C. Workers' Compensation

The Sheriff established a limited risk management program for workers' compensation. The Sheriff hired Gulf South Risk Services, Inc. as the administrator for this program. The Sheriff purchases commercial insurance for individual claims in excess of \$300,000. Incurred but not paid claims have been accrued as a component of claims payable.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

A reconciliation of changes in liabilities is as follows:

	Balance at Beginning of Fiscal Year	Claims and Changes in Estimates	Benefit Payments and Claims	Balance at Fiscal Year-End
Group hospitalization				
2010-2011	\$ 383,435	\$2,354,196	\$(2,275,413)	\$ 462,218
2011-2012	462,218	2,123,826	(2,222,426)	363,618
Auto & Professional				
2010-2011	232,621	258,590	(202,150)	289,061
2011-2012	289,061	34,404	(204,113)	119,352
Workers' Compensation				
2010-2011	71,296	198,165	(173,749)	95,712
2011-2012	95,712	79,341	(149,680)	25,373

Claims payable for group hospitalization of \$363,618 at June 30, 2012 was determined as follows:

1. Claims incurred prior to June 30, 2012 and paid subsequently	\$ 138,066
2. Provision for claims incurred but not reported	244,715
3. Health insurance receivable	<u>(19,163)</u>
Total claims payable	<u>\$ 363,618</u>

The provision for claims incurred but not reported was estimated at June 30, 2012 based on historical information.

Claims payable for auto and professional liability and for workers' compensation is based on information provided by a third party administrator.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Bonds and Fines Fund	Prison Inmate Fund
Balances, June 30, 2011	\$ 138,258	\$ 16,683,054	\$ 221,167	\$ 591,891	\$ 38,957
Additions	503,219	60,134,828	114,435	1,066,195	60,279
Deletions	<u>(621,204)</u>	<u>(59,413,385)</u>	<u>(56,045)</u>	<u>(1,456,307)</u>	<u>(70,414)</u>
Balances, June 30, 2012	<u>\$ 20,273</u>	<u>\$ 17,404,497</u>	<u>\$ 279,557</u>	<u>\$ 201,779</u>	<u>\$ 28,822</u>

(12) Operating Leases

Rental expense for the year ended June 30, 2012 was \$79,250. The Sheriff had the following outstanding lease agreement at June 30, 2012:

Description	Term	Expiration Date	Monthly Lease Amount
Postage meter	5 Years	11/13	\$ 231

The minimum future payments for these arrangements are as follows:

<u>Year Ended June 30,</u>	
2013	\$ 2,772
2014	<u>1,155</u>
Total	<u>\$ 3,927</u>

(13) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2012, the Sheriff is involved in several lawsuits claiming damages. Many of the claims are covered by the self-insured plan and are addressed in Note (10), part B. As such, no additional accrual was needed at June 30, 2012. Other claims have either had long periods

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

of inactivity or are premature for estimation of possible loss. Therefore, no accrual has been recorded for these claims.

**B. Grant Audit**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. A receivable of \$3,958,070 is included in due from other governmental units. This balance represents the amount expected to be reimbursed by the FEMA Public Assistance Grant for expenditures incurred in years ended June 30, 2006 through June 30, 2012.

The Office of Inspector General (OIG) conducted an interim review of public assistance funds awarded to the sheriff's department. The objective of the review was to determine whether the sheriff's department expended and accounted for FEMA funds according to federal and FEMA guidelines. Although the review cited several deficiencies, there was only one of monetary significance. This deficiency related to thirty-one (31) mobile homes that were purchased but not occupied. The OIG recommended disallowance of approximately one million (\$1,000,000) dollars as it relates to these mobile homes. Management disagrees with this finding. There were twenty-one (21) mobile homes that were unoccupied and therefore returned to the vendor for a credit of approximately \$450,000. The sheriff's department has made no provision in its financial statements as it relates to the recommended disallowed costs.

**C. Deferred Revenue**

The Sheriff's Department purchased approximately one hundred thirty (130) trailer units after Hurricane Katrina. These units were used for temporary housing of employees. The cost for these units was reimbursed to the Sheriff by FEMA. During fiscal year ended June 30, 2007, the Sheriff determined that he no longer needed approximately seventy (70) trailer units. Therefore, the Sheriff sold these units for a total of \$791,250, less a commission of \$79,125, for a net amount of \$712,125. The Sheriff sold 45 units during fiscal year ended June 30, 2008 for a total of \$492,000, less a commission and fees of \$50,935, for a net amount of \$441,065. There is some uncertainty as to whether or not the Sheriff will have to reimburse all or a portion of these funds back to FEMA. Therefore, the Sheriff has recorded the \$1,153,190 as deferred revenue at June 30, 2012.

**D. Unpaid Expenditures**

The Sheriff's Department entered into a contract for project management work in reference to two FEMA projects. There has been some confusion over the scope of services provided. FEMA is currently analyzing all of the charges to determine what amount will be allowed/reimbursed. The Sheriff's office has unpaid invoices in the amount of approximately \$1,200,000. They are of the opinion that they will not be responsible for these charges. No liability has been recorded at June 30, 2012.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(14) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's office is located in a Parish Government building. The cost of maintaining and operating the parish building, as required by statute, is paid by the Plaquemines Parish Council. These expenditures are not included in the accompanying financial statements.

(15) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at June 30, 2012:

	<u>Receivables</u>	<u>Payables</u>
Major funds		
Governmental Funds:		
General Fund	\$ 1,152	\$ -
Capital Projects Fund - Katrina Projects	<u>-</u>	<u>1,152</u>
Total	<u>\$ 1,152</u>	<u>\$ 1,152</u>

Interfund receivables and payables are related to administrative fees received related to a federal award.

B. Interfund Transfers

Interfund transfers consisted of the following at June 30, 2012:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds		
Governmental Funds:		
General Fund	\$ 114,672	\$ -
Capital Projects Fund - Katrina Projects	<u>-</u>	<u>114,672</u>
Total	<u>\$ 114,672</u>	<u>\$ 114,672</u>

Transfers were made to transfer administrative fees received related to a federal award.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(16) Post-Retirement Health Care and Life Insurance Benefits

Plan Description. The Plaquemines Parish Sheriff's Office's medical and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage for the retiree. Retirees pay \$150 per month for dependent coverage prior to Medicare eligibility and \$39.20 per month for Medicare dependents. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 15 years of service. At least 12 years of service with Plaquemines Parish Sheriff's Office is required for retiree medical benefits.

Life insurance coverage is continued for retirees and the blended rate for active employees and retirees is \$0.499 per \$1,000 of insurance. The employer pays for 100% of the retiree's life insurance after retirement. However, the rates are based on the blended active/retired rate and there is thus an implicit subsidy. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until Fiscal Year Ending June 30, 2008, the Plaquemines Parish Sheriff's Office recognized the cost of providing post-employment benefits (the Plaquemines Parish Sheriff's Office's portion of the retiree benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning July 1, 2008, the Plaquemines Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In Fiscal Year Ending June 30, 2012, the Plaquemines Parish Sheriff's Office's portion of health care funding cost for retired employees totaled \$562,640. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table below.

Annual Required Contribution. The Plaquemines Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2011 is \$3,237,897, as set forth below:

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

Normal cost	\$ 1,494,888
30 year UAL amortization amount	<u>1,743,009</u>
Annual required contribution (ARC)	<u>\$ 3,237,897</u>

Net Post-employment Benefit Obligation (Asset). The table below shows the Plaquemines Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2012:

Beginning net OPEB obligation	<u>\$ 6,590,791</u>
Annual required contribution	3,237,897
Interest on net OPEB obligation	263,632
ARC adjustment	<u>(381,146)</u>
OPEB cost	3,120,383
Contribution	-
Current year retiree premium	<u>(562,640)</u>
Change in net OPEB obligation	<u>2,557,743</u>
Ending net OPEB obligation	<u>\$ 9,148,534</u>

The following table shows the Plaquemines Parish Sheriff's Office's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2010	2,094,226	16.64%	1,745,750
6/30/2011	2,149,039	16.22%	1,800,563
6/30/2012	3,120,383	18.03%	2,557,743

Funded Status and Funding Progress. In the fiscal year ending June 30, 2012, the Plaquemines Parish Sheriff's Office made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2011, the most recent valuation, the Actuarial Accrued Liability (AAL) was \$30,140,122, which is defined as that portion, as determined by a particular actuarial cost method (the Plaquemines Parish Sheriff's Office uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2011/2012, the entire actuarial accrued liability of \$30,140,122 was unfunded.

Actuarial accrued liability (AAL)	\$ 30,140,122
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 30,140,122</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 11,388,325
UAAL as a percentage of covered payroll	264.66%

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Plaquemines Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Plaquemines Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Plaquemines Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets.** There are no plan assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45 will be used.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18-25	20.0%
26-40	12.0%
41-54	8.0%
55+	6.0%

Post employment Benefit Plan Eligibility Requirements. We have assumed that employees retire three years after the earliest eligibility to retire. Medical benefits are provided to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 15 years of service. At least 12 years of service with Plaquemines Parish Sheriff's Office is required for retiree medical benefits. Entitlements to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return used in the course of its financial activity.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which the Internal Revenue Service has used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the medical cost after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The same tier coverage (employee only, family, etc.) has been assumed after retirement as that while active immediately before retirement. The employer pays 100% of the cost of the medical benefits for the retiree. Retirees pay \$150 per month for dependent coverage prior to Medicare eligibility and

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

\$39.20 per month for Medicare dependents. The medical rates provided are "blended" rates for active and retired prior to Medicare eligibility. We have therefore estimated the total "unblended" rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility and 80% after Medicare eligibility.

(17) Ex-officio Tax Collector

The amount of cash on hand at year end was \$17,404,497. The amount of taxes collected by taxing authority was:

Plaquemines Parish Government	\$ 13,934,295
Plaquemines Parish School Board	22,451,183
Plaquemines Parish Assessor	1,103,700
Plaquemines Parish Hospital Service Districts	4,893,052
Plaquemines Parish Law Enforcement	15,129,869
Louisiana Tax Commission	24,866
	<u>\$57,536,965</u>

The amount of taxes assessed and uncollected, and the reason for failure to do so is as follows:

	LTC Decreases	No Property Found	Unpaid
Plaquemines Parish Government	\$ 110,624	\$ 134	\$ 204,904
Plaquemines Parish School Board	178,240	216	330,146
Plaquemines Parish Assessor	8,762	11	16,230
Plaquemines Parish Hospital Service Districts	38,846	47	71,953
Plaquemines Parish Law Enforcement	120,117	145	222,486
	<u>\$ 456,589</u>	<u>\$ 553</u>	<u>\$ 845,719</u>

The amount of occupational licenses collected by taxing authority was:

Plaquemines Parish Government	\$ 744,807
Plaquemines Parish Law Enforcement	131,436
	<u>\$ 876,243</u>

(18) Subsequent Events

Subsequent events have been evaluated through December 14, 2012, the date of the financial statement issuance.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Basic Financial Statements (Continued)

(19) New Accounting Pronouncements

In December 2010, the Governmental Accounting Standards Board (GASB) approved Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements". The statement specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. In June 2011, the Governmental Accounting Standards Board (GASB) approved Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position". The statement changes how governments will organize their statements of financial position (such as the current government-wide statement of net assets and the governmental funds balance sheet). Under this standard, financial statements will include deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, and will report net position instead of net assets. The provisions of GASB Nos. 62 and 63 must be implemented by the Plaquemines Parish Sheriff's Office for the year ending June 30, 2013. The effect of implementation on the Plaquemines Parish Sheriff's Office's financial statements has not yet been determined.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended June 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 13,825,000	\$ 14,421,000	\$ 14,493,658	\$ 72,658
Intergovernmental	5,847,975	2,002,230	1,997,019	(5,211)
Fees, charges, and commissions for services	1,089,925	1,556,786	1,745,918	189,132
Interest Income	7,400	13,000	20,822	7,822
Miscellaneous	831,050	2,340,033	2,606,430	266,397
Total revenues	<u>21,601,350</u>	<u>20,333,049</u>	<u>20,863,847</u>	<u>530,798</u>
Expenditures:				
Current:				
Public safety -				
Personal services and related benefits	12,097,500	12,944,213	12,759,274	184,939
Operating services	3,240,000	3,502,820	3,227,944	274,876
Operations and maintenance	3,142,700	4,057,879	4,173,101	(115,222)
Travel	25,000	6,000	3,957	2,043
Debt service	2,653,568	2,633,516	2,633,516	-
Capital outlay	157,000	740,719	483,332	257,387
Total expenditures	<u>21,315,768</u>	<u>23,885,147</u>	<u>23,281,124</u>	<u>604,023</u>
Excess (deficiency) of revenues over expenditures	<u>285,582</u>	<u>(3,552,098)</u>	<u>(2,417,277)</u>	<u>1,134,821</u>
Other financing sources (uses):				
Transfers in	-	-	114,672	114,672
Proceeds from debt refunding	-	377,742	-	(377,742)
Total other financing sources (uses)	<u>-</u>	<u>377,742</u>	<u>114,672</u>	<u>(263,070)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>285,582</u>	<u>(3,174,356)</u>	<u>(2,302,605)</u>	<u>871,751</u>
Fund balance, beginning	<u>15,903,062</u>	<u>16,816,767</u>	<u>16,816,767</u>	<u>-</u>
Fund balance, ending	<u>\$ 16,188,644</u>	<u>\$ 13,642,411</u>	<u>\$ 14,514,162</u>	<u>\$ 871,751</u>

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana  
General Fund

Budgetary Comparison Schedule - Revenues  
For the Year Ended June 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Taxes:				
Ad valorem	\$ 13,825,000	\$14,421,000	\$14,493,658	\$ 72,658
Intergovernmental:				
Federal grants	4,360,000	500,647	498,556	(2,091)
Refuge revenue sharing (payment in lieu)	2,800	2,800	13,959	11,159
State of Louisiana -				
Revenue sharing	222,750	221,680	221,680	-
Poker machines	220,000	210,000	233,632	23,632
Supplemental pay	817,000	800,000	795,411	(4,589)
Grants	225,425	267,103	233,781	(33,322)
Total intergovernmental	5,847,975	2,002,230	1,997,019	(5,211)
Fees, charges, and commissions for services:				
Feeding and keeping prisoners	255,000	251,000	260,514	9,514
Civil and criminal fees	562,575	821,646	968,582	146,936
Reimbursements from parish council	237,350	275,140	295,639	20,499
Commissary sales commissions	15,000	11,000	11,122	122
Witness fees	20,000	198,000	210,061	12,061
Total fees, charges, and commissions for services	1,089,925	1,556,786	1,745,918	189,132
Interest income	7,400	13,000	20,822	7,822
Miscellaneous:				
Contraband	1,000	137,000	137,096	96
Sale of assets	10,000	48,000	45,509	(2,491)
Miscellaneous	818,800	2,151,200	2,417,586	266,386
Insurance settlements	250	2,500	5,239	2,739
Donations	1,000	1,333	1,000	(333)
Total miscellaneous	831,050	2,340,033	2,606,430	266,397
Total revenues	\$ 21,601,350	\$20,333,049	\$20,863,847	\$ 530,798

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana  
General Fund

Budgetary Comparison Schedule - Expenditures  
For the Year Ended June 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Current:				
Public Safety -				
Personal services and related benefits:				
Sheriff's salary and expense allowance	142,500	142,500	143,398	(898)
Deputies' salaries	9,250,000	9,900,000	9,800,132	99,868
Pension and payroll taxes	2,705,000	2,901,713	2,815,744	85,969
Total personnel service and related benefits	12,097,500	12,944,213	12,759,274	184,939
Operating services:				
Hospitalization insurance	2,075,000	2,300,000	1,727,688	572,312
Hospitalization reinsurance/admin. fee	-	-	494,738	(494,738)
Life insurance	160,000	180,000	167,619	12,381
Auto insurance	350,000	426,000	315,200	110,800
Deputy liability insurance	270,000	181,000	204,113	(23,113)
Other liability insurance	385,000	415,820	318,586	97,234
Total operating services	3,240,000	3,502,820	3,227,944	274,876
Operations and maintenance:				
Auto fuel and oil	975,000	946,000	998,915	(52,915)
Auto maintenance	315,000	315,000	297,752	17,248
Deputy uniforms, supplies, etc.	153,000	97,650	128,050	(30,400)
Office supplies and expenses	116,000	103,000	196,786	(93,786)
Recordation expenses	140,000	18,000	2,984	15,016
Leases and rentals	145,000	84,000	79,250	4,750
Utilities	50,000	54,000	48,286	5,714
Commissary	2,000	2,610	8	2,602
Telephone	180,000	173,000	172,921	79
Prisoner feeding and maintenance	246,500	218,381	225,674	(7,293)
Legal fees	25,000	66,000	43,302	22,698
Other professional fees	310,000	626,000	526,582	99,418
Emergency funds/hurricane expenses	-	3,388	284	3,104
Criminal investigation expense	40,000	50,000	50,422	(422)
Equipment maintenance	280,000	345,400	200,434	144,966
Boat and computer maintenance	125,000	82,000	45,420	36,580
Witness fees	4,000	4,000	3,150	850
Membership dues	35,000	38,000	42,628	(4,628)
Other	1,200	831,450	1,110,253	(278,803)
Total operations and maintenance	3,142,700	4,057,879	4,173,101	(115,222)

(continued)

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana  
General Fund

Budgetary Comparison Schedule - Expenditures (Continued)  
For the Year Ended June 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Travel	<u>25,000</u>	<u>6,000</u>	<u>3,957</u>	<u>2,043</u>
Debt service:				
Interest	1,181,044	1,160,993	1,160,993	-
Bond principal payments	<u>1,472,524</u>	<u>1,472,523</u>	<u>1,472,523</u>	<u>-</u>
Total debt service	<u>2,653,568</u>	<u>2,633,516</u>	<u>2,633,516</u>	<u>-</u>
Capital outlay:				
Equipment	<u>157,000</u>	<u>740,719</u>	<u>483,332</u>	<u>257,387</u>
Total capital outlay	<u>157,000</u>	<u>740,719</u>	<u>483,332</u>	<u>257,387</u>
Total expenditures	<u>\$21,315,768</u>	<u>\$23,885,147</u>	<u>\$ 23,281,124</u>	<u>\$ 604,023</u>

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Schedule of Funding Progress  
For the Year Ended June 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2009	-	19,147,310	19,147,310	0.0%	8,487,491	226%
July 1, 2011	-	30,140,122	30,140,122	0.0%	11,388,325	265%

## **OTHER SUPPLEMENTARY INFORMATION**

STATE OF LOUISIANA, PARISH OF PLAQUEMINES

AFFIDAVIT

Lonnie Greco, Sheriff of Plaquemines

BEFORE ME, the undersigned authority, personally came and appeared, Lonnie Greco, the sheriff of Plaquemines Parish, State of Louisiana, who after being duly sworn, deposed and said:

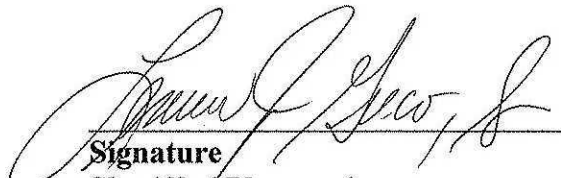
The following information is true and correct:

\$17,404,497 is the amount of cash on hand in the tax collector account on June 30, 2012;

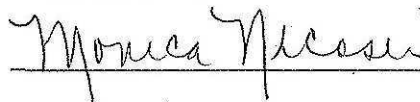
He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2011, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

  
Signature  
Sheriff of Plaquemines

SWORN to and subscribed before me, Notary, this 15<sup>th</sup> day of November 2012,  
in my office in the Belle Chasse, Louisiana.  
(City/Town)

 (Signature)

Monica NICOSIA (Print), # \_\_\_\_\_  
Notary Public

\_\_\_\_\_  
(Commission)

Monica Nicosia #81045  
Ex-Officio Notary  
Plaquemines Parish Sheriff's Office

**INTERNAL CONTROL  
COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Tynes E. Mixon, Jr., CPA 2011

\* A Professional Accounting Corporation

P.O. Box 250  
Breaux Bridge, LA 70517

Phone (337) 332-4020  
Fax (337) 332-2867

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Lonnie J. Greco, Sr.  
Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

We have audited the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of the Plaquemines Parish Sheriff, as of and for the year ended June 30, 2012, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 14, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the Plaquemines Parish Sheriff is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Plaquemines Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plaquemines Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Plaquemines Parish Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings, questioned costs, and management's corrective action plan, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings, questioned costs, and management's corrective action plan as items 12-1 and 12-2 to be material weaknesses.

### OFFICES

163 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Plaquemines Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Plaquemines Parish Sheriff's response to the findings identified in our audit are described in the accompanying schedule of findings, questioned costs, and management's corrective action plan. We did not audit the Plaquemines Parish Sheriff's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
December 14, 2012

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Wanda F. Arcement, CPA,CVA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA,PFS,CSA\*  
Marshall W. Guidry, CPA  
Stephen R. Moore, Jr., CPA,PFS,CFP®,ChFC®  
James R. Roy, CPA  
Robert J. Metz, CPA  
Alan M. Taylor, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Kristin B. Dauzat, CPA  
Matthew E. Margaglio, CPA  
Jane R. Hebert, CPA  
Bryan K. Joubert, CPA  
Stephen J. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Tynes E. Mixon, Jr., CPA 2011

\* A Professional Accounting Corporation

P.O. Box 250  
Breaux Bridge, LA 70517

Phone (337) 332-4020  
Fax (337) 332-2867

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Lonnie J. Greco, Sr.  
Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

### Compliance

We have audited Plaquemines Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Plaquemines Parish Sheriff's major federal program for the year ended June 30, 2012. Plaquemines Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings, questioned costs, and management's corrective action plan. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Plaquemines Parish Sheriff's management. Our responsibility is to express an opinion on the Plaquemines Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Plaquemines Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Plaquemines Parish Sheriff's compliance with those requirements.

In our opinion, Plaquemines Parish Sheriff complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

### OFFICES

183 South Beadie Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

### Internal Control Over Compliance

Management of the Plaquemines Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Plaquemines Parish Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Plaquemines Parish Sheriff's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Breaux Bridge, Louisiana  
December 14, 2012

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Plaquemines Parish Sheriff (the Sheriff). The Sheriff's reporting entity is defined in Note 1 to the basic financial statements for the year ended June 30, 2012. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The major program is identified with an asterisk (\*) on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Sheriff's basic financial statements for the year ended June 30, 2012.

(3) Relationship to Fund Financial Statements

Federal financial assistance revenues are reported in the Sheriff's fund financial statements as follows:

General Fund - Revenue	\$ 498,556
Capital Projects Fund - Revenue	<u>39,242,637</u>
Total	<u>\$39,741,193</u>

(4) Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

PLAQUEMINES PARISH SHERIFF  
Pointe-A-La-Hache, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program Name/Grant Name</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>United States Department of Homeland Security</u>				
Passed through Louisiana Office of Homeland Security and Emergency Preparedness -				
Disaster Grants - Public Assistance *	**	97.036	\$ 39,663,366	\$ 39,242,637
Buffer Zone Protection Program	2008-BZ-T8-0040	97.078	49,564	49,564
Homeland Security Grant Program	CCP 2009	97.067	10,388	10,388
Homeland Security Grant Program	CCP 2010	97.067	5,282	5,282
Total United States Department of Homeland Security			<u>39,728,600</u>	<u>39,307,871</u>
<u>United States Department of Justice</u>				
Passed through Louisiana Commission on Law Enforcement - Edward Byrne Memorial Justice Assistant Grant Program/Street Sales	B09-7-010E01	16.738	<u>12,593</u>	<u>12,593</u>
Total			<u>\$ 39,741,193</u>	<u>\$ 39,320,464</u>

\* - Denotes major program

\*\* - Not readily accessible

Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

Schedule of Findings, Questioned Costs and  
Management's Corrective Action Plan  
For the Year Ended June 30, 2012

Part I: Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. There were two significant deficiencies in internal control disclosed by the audit of the financial statements. Both of the deficiencies were reported as material weaknesses.
3. No instances of material noncompliance were disclosed.
4. No significant deficiencies in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:  
U.S. Dept. of Homeland Security: Disaster Grants - Public Assistance
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$1,179,614.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

(continued)

Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

Schedule of Findings, Questioned Costs and  
Management's Corrective Action Plan (Continued)  
For the Year Ended June 30, 2012

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

12-1 Inadequate Segregation of Accounting Functions

Condition and Criteria:

The Sheriff's department did not have adequate segregation of functions within the accounting system.

Effect:

This condition represents a material weakness in the internal control of the Sheriff's department.

Cause:

The condition resulted because of the small number of employees in the accounting department.

Recommendation:

No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.

Management's Corrective Action Plan:

Sheriff Lonnie J. Greco, Sr. decided that it is not cost effective to achieve adequate segregation of accounting duties. No plan is considered necessary.

12-2 Inadequate Controls over Financial Statement Preparation

Condition and Criteria:

The Sheriff's department does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements.

Effect:

This condition represents a material weakness in the internal control of the Sheriff's department.

(continued)

Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

Schedule of Findings, Questioned Costs and  
Management's Corrective Action Plan (Continued)  
For the Year Ended June 30, 2012

Cause:

The condition resulted because Sheriff's department personnel do not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

Recommendation:

The Sheriff's department should consider outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Management's Corrective Action Plan:

Sheriff Lonnie J. Greco, Sr. has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There were no findings and questioned costs at June 30, 2012.

Part IV: Management Letter Items:

There were no management items at June 30, 2012.

Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2012

Section I: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

11-1 Inadequate Segregation of Accounting Functions

Finding

The Sheriff's department did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 12-1.

11-2 Inadequate Controls over Financial Statement Preparation

Finding:

The Sheriff's department does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements.

Status:

Unresolved. See item 12-2.

Section II: Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There were no findings or questioned costs at June 30, 2011.

Section III: Management Letter Items:

11-3 Expenditure Policies and Procedures

The Louisiana Legislative Auditor's office issued a compliance audit report on December 7, 2011. We have reviewed said report. As a result of such review, as well as additional procedures performed on certain identified matters, we have the following recommendations:

- We suggest that improvements be made as it relates to expenditures. There were a number of expenditures whose public purpose is questionable. Procedures should be implemented to safeguard against the sheriff's office paying for expenditures that lack a clear public purpose.
- We suggest that awareness of the Louisiana Code of Ethics be enhanced. Training and monitoring should be implemented in an effort to eliminate transactions between the sheriff's department and public servants (directly or indirectly) whereby

(continued)

Plaquemines Parish Sheriff  
Pointe-A-La-Hache, Louisiana

Summary Schedule of Prior Audit Findings (Continued)  
For the Year Ended June 30, 2012

such servants have a potential personal substantial economic interest in said transactions.

- We suggest that a policy be implemented whereby the use of a personal credit card for sheriff's office transactions be limited to travel-related expenses and emergencies.
- We suggest that a written travel policy be established. Such policy should mandate timely submission of reimbursement requests. Also, each employee should account for their own expenses on their own reimbursement request.

Status:

Resolved.